

distortion allocation mode for the encoding of the signal according to the second mode, as a function of the first and second parameters.--

#### IN THE CLAIMS

Please amend Claims 7, 8, 15-21, and 23 to read as follows (a version of those claims, marked to show the changes, is appended):

7. (Amended) A method of transcoding according to claims 1 or 2, characterized in that the first encoding mode is an encoding according to the JPEG standard.

8. (Amended) A method of transcoding according to claims 1 or 2, characterized in that the second encoding mode is an encoding according to the JPEG2000 standard.

15. (Amended) A transcoding device according to claims 9 or 10, characterized in that it is adapted to implement a first encoding mode which is an encoding according to the JPEG standard.

16. (Amended) A transcoding device according to claims 9 or 10, characterized in that it is adapted to implement a second encoding mode which is an encoding according to the JPEG2000 standard.

17. (Amended) A transcoding device according to claims 9 or 10, characterized in that the means for obtaining and selecting are incorporated in:

- a microprocessor (100),

- a read only memory (102), comprising a program for processing the data,  
and

- a random access memory (103) comprising registers adapted to record  
variables modified during the execution of said program.

18. (Amended) An apparatus (10) for processing a digital image,  
characterized in that it comprises means adapted to implement the method according to  
claims 1 or 2.

19. (Amended) An apparatus (10) for processing a digital image,  
characterized in that it comprises the device according to claims 9 or 10.

20. (Amended) Storage medium storing a program for implementing the  
method according to claims 1 or 2.

21. (Amended) Storage medium according to claims 20, characterized in  
that said storage medium is detachably mountable on a device according to claims 9 or 10.

23. (Amended) Computer program on a storage medium and comprising  
computer executable instructions for transcoding a digital signal according to claims 1 or 2.